

United States Tax Court entered stipulated decision. Effective January 1, 2003, the organization listed below is not recognized as an organization described in section 501(c)(3), is not exempt from tax under section 501(a), and is not an organization described in section 170(c)(2).

DPA Alliance Corporation
Provo, UT

Section 7428(c) Validation of Certain Contributions Made During Pendency of Declaratory Judgment Proceedings

Announcement 2011-58

This announcement serves notice to potential donors that the organization listed below has recently filed a timely declara-

tory judgment suit under section 7428 of the Code, challenging revocation of its status as an eligible donee under section 170(c)(2).

Protection under section 7428(c) of the Code begins on the date that the notice of revocation is published in the Internal Revenue Bulletin and ends on the date on which a court first determines that an organization is not described in section 170(c)(2), as more particularly set forth in section 7428(c)(1).

In the case of individual contributors, the maximum amount of contributions protected during this period is limited to \$1,000.00, with a husband and wife being treated as one contributor. This protection is not extended to any individual who was responsible, in whole or in part, for the acts or omissions of the organizations that were the basis for the revocation.

This protection also applies (but without limitation as to amount) to organizations described in section 170(c)(2) which

are exempt from tax under section 501(a). If the organization ultimately prevails in its declaratory judgment suit, deductibility of contributions would be subject to the normal limitations set forth under section 170.

Chadwell-Townsend Private Foundation
Bellbrook, OH
Partners in Charity, Inc.
W. Dundee, IL